DoD Standard Financial Information Structure
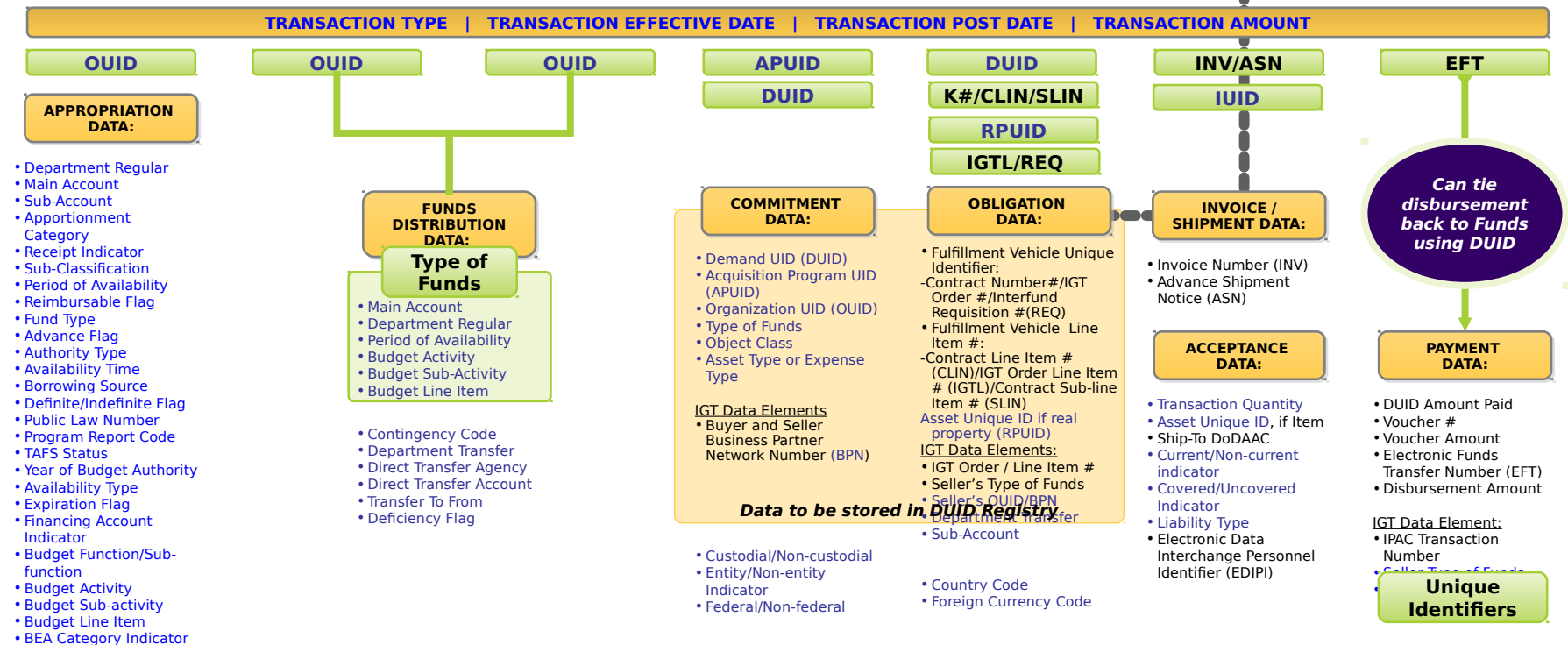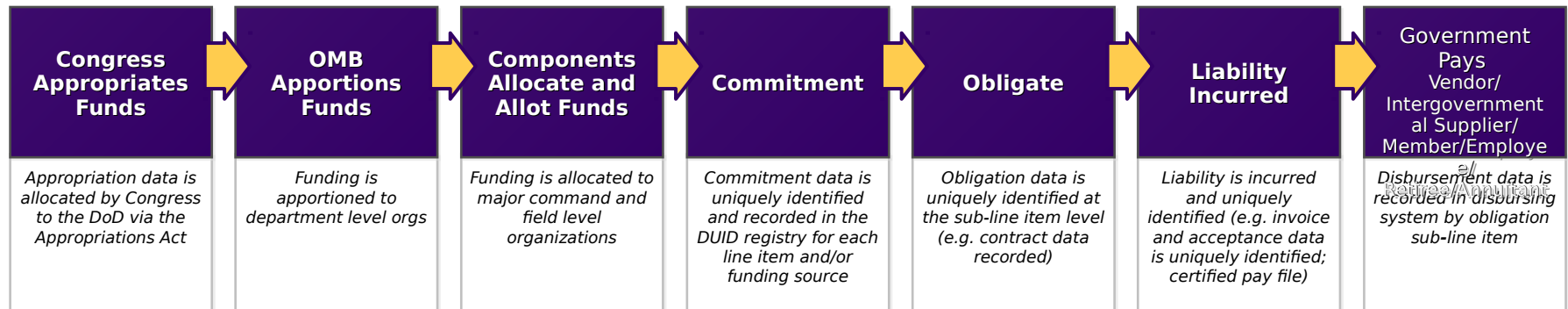
DAI Industry Day

Presented by Pat Phillips, KPMG Contractor

BTA SFIS Team

December 11, 2006

SFIS Process Flow

Congress Appropriates Funds	OMB Apportions Funds	Components Allocate and Allot Funds	Commitment	Obligate	Liability Incurred	Government Pays Vendor/Intergovernmental Supplier/Member/Employee/Retiree/Annuitant
Appropriation data is allocated by Congress to the DoD via the Appropriations Act	Funding is apportioned to department level orgs	Funding is allocated to major command and field level organizations	Commitment data is uniquely identified and recorded in the DUID registry for each line item and/or funding source	Obligation data is uniquely identified at the sub-line item level (e.g. contract data recorded)	Liability is incurred and uniquely identified (e.g. invoice and acceptance data is uniquely identified; certified pay file)	Disbursement data is recorded in disbursing system by obligation sub-line item

TRANSACTION TYPE | TRANSACTION EFFECTIVE DATE | TRANSACTION POST DATE | TRANSACTION AMOUNT

OUID · **OUID** · **OUID** · **APUID** / **DUID** · **DUID** / **K#/CLIN/SLIN** / **RPUID** / **IGTL/REQ** · **INV/ASN** / **IUID** · **EFT**

APPROPRIATION DATA:

- Department Regular
- Main Account
- Sub-Account
- Apportionment Category
- Receipt Indicator
- Sub-Classification
- Period of Availability
- Reimbursable Flag
- Fund Type
- Advance Flag
- Authority Type
- Availability Time
- Borrowing Source
- Definite/Indefinite Flag
- Public Law Number
- Program Report Code
- TAFS Status
- Year of Budget Authority
- Availability Type
- Expiration Flag
- Financing Account Indicator
- Budget Function/Sub-function
- Budget Activity
- Budget Sub-activity
- Budget Line Item
- BEA Category Indicator

FUNDS DISTRIBUTION DATA:

Type of Funds

- Main Account
- Department Regular
- Period of Availability
- Budget Activity
- Budget Sub-Activity
- Budget Line Item

- Contingency Code
- Department Transfer
- Direct Transfer Agency
- Direct Transfer Account
- Transfer To From
- Deficiency Flag

COMMITMENT DATA:

- Demand UID (DUID)
- Acquisition Program UID (APUID)
- Organization UID (OUID)
- Type of Funds
- Object Class
- Asset Type or Expense Type

IGT Data Elements
- Buyer and Seller Business Partner Network Number (BPN)

Data to be stored in DUID Registry

- Custodial/Non-custodial
- Entity/Non-entity Indicator
- Federal/Non-federal

OBLIGATION DATA:

- Fulfillment Vehicle Unique Identifier:
  -Contract Number#/IGT Order #/Interfund Requisition #(REQ)
- Fulfillment Vehicle Line Item #:
  -Contract Line Item # (CLIN)/IGT Order Line Item # (IGTL)/Contract Sub-line Item # (SLIN)
- Asset Unique ID if real property (RPUID)

IGT Data Elements:
- IGT Order / Line Item #
- Seller's Type of Funds
- Seller's OUID/BPN
- Department Transfer
- Sub-Account

- Country Code
- Foreign Currency Code

INVOICE / SHIPMENT DATA:

- Invoice Number (INV)
- Advance Shipment Notice (ASN)

ACCEPTANCE DATA:

- Transaction Quantity
- Asset Unique ID, if Item
- Ship-To DoDAAC
- Current/Non-current indicator
- Covered/Uncovered Indicator
- Liability Type
- Electronic Data Interchange Personnel Identifier (EDIPI)

Can tie disbursement back to Funds using DUID

PAYMENT DATA:

- DUID Amount Paid
- Voucher #
- Voucher Amount
- Electronic Funds Transfer Number (EFT)
- Disbursement Amount

IGT Data Element:
- IPAC Transaction Number
- Seller Type of Funds

Unique Identifiers

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Accounting Classification and Funds Control

Department Regular

Main Account

Period of Availability

Budget Activity

Budget Sub-Activity

Budget Line Item

DUID

The SFIS Standard Accounting Classification uniquely identifies a pot of money that must be tracked from Budget to execution.

The SFIS Standard Accounting Classification must be referenced to every financial transaction where budget authority is used or impacted

DUID aids in tying execution back to Budget.

Chart of Accounts and
Financial Statement Reporting

FACTS I:

Budget Function/Sub-Function

Exchange/Non-Exchange Indicator

Business Partner Number

Custodial/Non-Custodial Indicator

Federal/Non-Federal Indicator

Debit/Credit

Non-FACTS I:

Transaction Type

USSGL Account Number

Begin/End Indicator

Transaction Effective Date

Transaction Post Date

Transaction Amount

Entity/Non-Entity Indicator

Covered/Non-Covered Indicator

Current/Non-Current

Expense Type

Revenue Type

Liability Type

Asset Type

Asset Unique Identifier

Trading Partner Indicator

FACTS II Reporting

Department Regular	Public Law Number	Borrowing Source
Main Account	Program Report Code	Debit/Credit Indicator
Period of Availability	TAFS Status	Direct Transfer Account
Sub Account	Deficiency Flag	Direct Transfer Agency
Reimbursable Flag	Expiration Flag	Program Report Code
Fund Type	Financing Account Indicator	Transfer To/From
Advance Flag	BEA Category Indicator	Year of Budget Authority
Authority Type	Foreign Currency Code	Department Transfer
Availability Time	Country Code	Apportionment Category
Definite/Indefinite Flag	Begin/End Indicator	Federal/Non-Federal Indicat

SFIS Cost Element Structure

In Current Version of BEA:

Line of Business

Program

Projected:

Funding Center Identifier

Cost Center Identifier

Project Identifier

Activity Identifier

Work Order Number

Cost Element Code

Unit of Measure

MEPR Code

Associated Business Rules (e.g.)

Funding Center Identifier must be associated with at least one or more of the following to incur costs:

Cost Center Identifier

Project Identifier

Work Center Identifier

Activity Identifier

Department Transfer

Department Transfer is used for the transfer of obligational authority. The transferring agency retains responsibility for the fund account.

Direct Transfer Agency

Direct Transfer Account

Transfer To/From

Direct Transfer Agency, Direct Transfer Account, and Transfer To/From, used together, are used for the transfer of budget authority.

Appropriation Account Information Department Regular

- **Description:** Department Regular is the US Treasury designated code representing the government agency accountable for one or more fund accounts established and maintained by the Treasury. The Department Regular element is an integral part of the Treasury Appropriation Fund Symbol (TAFS).

- **Primary Steward:** U.S. Treasury

- **Authoritative Source:** http://fms.treas.gov/fastbook/

- **Sample Business Rules from BEA:**

  – Department Regular must be 3 numeric characters. ex. 097

  – Department Regular must be used for accounting classification, general ledger posting, financial reporting, budgetary control, and funds control.

  – Accounting systems must store and maintain Department Regular values.

Appropriation Account Information Department Transfer

- **Description:** The Department Transfer Code identifies the federal agency transferring budget or obligational authority to the DoD or one of its components.   For a direct transfer of budget authority vs. obligational authority, budget authority is directly transferred to DoD and the transfer agency relinquishes responsibility for the funding transferred; For the transfer of obligational authority, the transfer agency retains responsibility for the fund account and the recipient agency charges against the fund account of the transfer agency.

- **Primary Steward:** U.S. Treasury

- **Authoritative Source:** http://fms.treas.gov/fastbook/

- **Sample Business Rules from BEA:**
  - Department Transfer must be 3 numeric characters. ex. 089
  - Department Transfer must be used for accounting classification, general ledger posting, financial reporting, budgetary control, and funds control.
  - Accounting systems must store and maintain Department Transfer values.

Appropriation Account Information Main Account

- **Description:** The main account is identified by a four digit numeric data element representing a specific appropriation or fund account established by the US Treasury for expenditure or receipt authority issued by the US Congress.

- **Primary Steward:** U.S. Treasury

- **Authoritative Source:** http://fms.treas.gov/fastbook/

- **Sample Business Rules from BEA:**

  - Main Account must be 4 numeric characters. ex. 0740

  - Main Account must be used for accounting classification, general ledger posting, financial reporting, budgetary control, and funds control.

  - Accounting systems must store and maintain Main Account values.

Appropriation Account Information Sub Account

- **Description:** The Sub-Account symbol is used to specify subsidiary level accounts associated to the main account of the TAFS. The Sub Account might indicate a series of subsidiary level receipt accounts or represent special subsidiary level accounts requested for use by an agency and approved by the US Treasury. Sub-account balances aggregate to the main account balance. The Sub-Account has the potential for several relationships to the Main Account.

- **Primary Steward:** U.S. Treasury

- **Authoritative Source:** http://fms.treas.gov/fastbook/

- **Sample Business Rules from BEA:**

  - Sub Account must be 3 numeric characters. ex. 97X4930.001

  - Sub Account must be used for accounting classification, general ledger posting, financial reporting, budgetary control, and funds control.

  - Accounting systems must store and maintain Sub Account values.

Appropriation Account Information Apportionment Category

- **Description:** An OMB distribution of budgetary resources, using Standard Form 132, Apportionment and Re-apportionment Schedule, to distribute budget or obligational authority by calendar quarter (category A) or by other specified time periods, or programs, activities, projects, or combinations thereof (category B). The category code indicates whether amounts distributed are category A or B apportionments, or not subject to apportionment (category C). The apportionment distribution represents that portion of the appropriation authorized for the obligation and expenditure of funds.
- **Primary Steward:** OMB
- **Authoritative Source:** http://www.fms.treas.gov/ussgl/selection_page.html
- **Sample Business Rules from BEA:**
  - Apportionment Category must be 1 alpha-numeric character. ex. A
  - Apportionment Category must be used for accounting classification, general ledger posting, financial reporting, budgetary control, and funds control.
  - Accounting systems must store and maintain Apportionment Category values.

Appropriation Account Information Receipt Indicator

- **Description:** The Receipt Indicator identifies a main account balance, or main account/subaccount combination, as either receipt or expenditure.
- **Primary Steward:** U.S. Treasury
- **Authoritative Source:** http://www.fms.treas.gov/ussgl/selection_page.html
- **Sample Business Rules from BEA:**
  - Receipt Indicator must be 1 alpha-numeric character. ex. Y
  - Receipt Indicator must be used for accounting classification and financial reporting.
  - Accounting systems must identify, and be able to report accounts or portions of accounts used for receipt purposes.

Appropriation Account Information Sub Classification

- **Description:** Sub-Classification Codes are assigned in certain cases for grouping designated disbursement and/or receipt transactions below the level of appropriation or fund account represented by the main account, Reference Item A3, (Main Account) for an Appropriation, Fund, or Receipt Account. Separate sub-class identification codes are assigned to agencies by the Treasury to be used as parenthetical prefixes to the main account when preparing Disbursing Officer Reports.
- **Primary Steward:** U.S. Treasury
- **Authoritative Source:** http://www.fms.treas.gov/tfm
- **Sample Business Rules from BEA:**
  - Sub-Classification must be 3 numeric characters. ex. 911
  - Sub Classification must be used for accounting classification and financial reporting.
  - Accounting systems must store and maintain Sub Classification values.

Appropriation Account Information Period of Availability

- **Description:** Period of Availability identifies the period in which new obligations can be incurred for a main account within a TAFS. The coding structure that depicts the "period of availability" is (BBBBEEEE), whereby BBBB is used to identify the beginning fiscal year period of availability and EEEE the ending fiscal year available to incur obligations. The Period of Availability indicates for the main fund account the period available for obligation of the fund balance. For a TAFS main account with no obligation authority end-date indicated, the beginning period is expressed as (PPPP) designating a program fiscal period followed by the "XXXX", indicating "No Year" funding.
- **Primary Steward:** U.S. Treasury
- **Authoritative Source:** http://www.fms.treas.gov/ussgl/selection_page.html
- **Sample Business Rules from BEA:**
  - Period of Availability must be 8 numeric characters. ex. 20062008
  - Period of Availability must be used for accounting classification, financial reporting, budgetary control, and funds control.
  - Accounting systems must store, and be able to report the beginning fiscal year of an appropriation and the ending year of an appropriation.

Appropriation Account Information Reimbursable Flag

- **Description:** The Reimbursable Flag is used to flag those expenditures incurred for a designated TAFS account that are considered reimbursable to the account.

- **Primary Steward:** U.S. Treasury

- **Authoritative Source:** http://www.fms.treas.gov/ussgl/selection_page.html

- **Sample Business Rules from BEA:**

  – Reimbursable Flag must be 1 alpha-numeric character. ex. R

  – Reimbursable Flag must be used for financial reporting and budgetary funds.

  – Accounting systems must store and maintain Reimbursable Flag values.

Appropriation Account Information Fund Type

- **Description:** The fund type is used as a basis in establishing the classification of the account symbol. It denotes and categorizes the account symbols (Main Account) with standard numbering scheme for each particular type (e.g. general fund, special fund, trust fund and etc) of fund. OMB and the Department of the Treasury will assign identification codes based on the type of fund involved and other characteristics of a proposed new main account.

- **Primary Steward:** U.S. Treasury

- **Authoritative Source:** http://www.whitehouse.gov/omb/circulars/a11/current_year/a_11_2005.pdf

- **Sample Business Rules from BEA:**
  - Fund Type must be 1 numeric character. ex. 1
  - Fund Type must be used for general ledger posting, financial reporting, budgetary control, and funds control.
  - Accounting systems must store, and be able to report the fund type value assigned by Treasury.

Appropriation Account Information
Advance Flag

- **Description:** The value of the Advance Flag identifies new budget authority made available in the current year based on an appropriation act intending future year funding. For instance, an appropriation passed in one year, may include funds that are not available for use until two years into the future. In the future year of availability, these funds are considered 'advanced from a prior year' appropriation act. In the case of budget authority made available close to the end of the current year for current fiscal year obligations that are liquidated in the following fiscal year, the authority is considered to be "advance funded". The values of the Advance Flag are more accurately associated with a code, rather than a flag. Flag is only used to correspond with the U.S. Treasury's representation of the data element for external reporting.

- **Primary Steward:** U.S. Treasury

- **Authoritative Source:** http://www.fms.treas.gov/ussgl/selection_page.html

- **Sample Business Rules from BEA:**
  - Advance Flag must be 1 alpha-numeric character. ex. P
  - Advance Flag must be used for general ledger posting, financial reporting, and budgetary control.
  - Accounting systems must be able to store and report funds that were either advanced in prior years or advanced from future years.

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Appropriation Account Information Authority Type

- **Description:** The Authority Type identifies various types of budget or obligational authority authorized. Each type of authority includes specific legislative requirements and must be identified separately. Where unique identification is not possible through the accounts contained in the United States Government Standard General Ledger (USSGL), Authority Type codes have been applied. For example, the USSGL rescission accounts (USSGL accounts 4392 and 4393) do not distinguish between rescissions of appropriations or contract authority.

- **Primary Steward:** U.S. Treasury

- **Authoritative Source:**
  http://www.fms.treas.gov/ussgl/selection_page.html

- **Sample Business Rules from BEA:**
  - Authority Type must be 1 alpha-numeric character. ex. P
  - Authority Type must be used for accounting classification, general ledger postings, financial reporting, budgetary control, and funds control.
  - Accounting systems must store, and be able to report Authority Type values when applicable to an account.

Appropriation Account Information Availability Time

- **Description:** The Availability Time value indicates whether a specific amount of funding is available for execution in the current reporting period (I.e., month, quarter, year), or in a subsequent reporting period. Note that a subsequent reporting period may be in the current fiscal year, or a subsequent fiscal year.

- **Primary Steward:** U.S. Treasury

- **Authoritative Source:**
  http://www.fms.treas.gov/ussgl/selection_page.html

- **Sample Business Rules from BEA:**

  – Availability Time must be 1 alpha-numeric character. ex. A

  – Availability Time must be used for financial reporting and budgetary control.

  – Accounting systems may derive Availability Time from an examination of the Period of Availability associated with an appropriation against the current accounting period.

Appropriation Account Information Borrowing Source

- **Description:** The Borrowing Source identifies the source of funds borrowed under congressionally authorized borrowing authority.

- **Primary Steward:** U.S. Treasury

- **Authoritative Source:** http://www.fms.treas.gov/ussgl/selection_page.html

- **Sample Business Rules from BEA:**

  - Borrowing Source must be 1 alpha-numeric character. ex. T

  - Borrowing Source must be used for general ledger posting, financial reporting, and budgetary control.

  - Accounting systems must store, and be able to report Borrowing Source values when applicable.

Appropriation Account Information Definite/Indefinite Flag

- **Description:** The Definite/ Indefinite Flag indicates whether the amount of budget authority is definite (a specified amount, or a "not to exceed" amount specified) or indefinite (determined by other factors).

- **Primary Steward:** U.S. Treasury

- **Authoritative Source:** http://www.fms.treas.gov/ussgl/selection_page.html

- **Sample Business Rules from BEA:**
  - Definite Indefinite Flag must be 1 alpha-numeric character. ex. D
  - Definite Indefinite Flag must be used for financial reporting, budgetary control, and funds control.
  - Accounting systems must store, and be able to report Definite Indefinite Flag values when applicable.

Appropriation Account Information
Public Law Number

- **Description:** The number used to identify a specific law enacted by the Congress and signed by the President. For example, the 554th Law of the 106th Congress would be Public Law 106-554. In addition, a specific public law number will be cited, along with the amount, on external reports for any funds made temporarily not available due to a specific public law. The most current Public Law number is to be used.

- **Primary Steward:** U.S. Treasury

- **Authoritative Source:** http://www.fms.treas.gov/ussgl/selection_page.html

- **Sample Business Rules from BEA:**

  - Public Law Number must be 7 numeric characters. ex. 089-670

  - Public Law Number must be used for financial reporting and budgetary control.

  - Accounting systems must store and maintain Public Law Number values.

Appropriation Account Information
Program Report Code

- **Description:** The Program Report Code identifies meaningful program reporting categories during the apportionment tracking process. The program report codes and associated amounts are reported as attachments to the Standard Form 132, Apportionment and Re-apportionment Schedule.   DoD agencies (i.e. Navy, Army, Air Force, Marines, NASA, & other Treasury defined agencies) use the program report codes to group and track designated obligations on the SF133 Reports on Budget Execution and Budgetary Resources. For example, rather than reporting a single number for its obligations, a Department of the Navy account may separately show obligations for: maintaining land resources; performing major constructions; and performing base support. Program reporting categories are not used to apportion funds, are not subject to the Anti-deficiency Act, and are not shown on the actual SF132 apportionment or letter apportionment forms, but are included as attachments to these forms.

- **Primary Steward:** OMB

- **Authoritative Source:**
  http://www.whitehouse.gov/omb/circulars/a11/current_year

- **Sample Business Rules from BEA:**
  - Program Report Code must be 3 numeric characters. ex. 001
  - Program Report must be used for financial reporting and budgetary control.
  - Accounting systems must store and maintain Program Report Code values.

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Appropriation Account Information
TAFS Status

- **Description:** The TAFS Status identifies the availability status of budget authority for incurring new obligations. Unexpired means the TAFS may incur new obligations. Expired means that the TAFS may liquidate obligations or make adjustments, but may not incur new obligations. If canceled, the TAFS will have no more reportable activity.

- **Primary Steward:** U.S. Treasury

- **Authoritative Source:**
http://www.fms.treas.gov/ussgl/selection_page.html

- **Sample Business Rules from BEA:**
  - TAFS Status must be 1 alpha-numeric character. ex. U
  - TAFS Status must be used for general ledger posting, financial reporting, and budgetary control.
  - Accounting systems may derive TAFS Status based on a comparison of the current reporting period date against the Period of Availability, however, that same data must be used for general ledger posting logic.

Appropriation Account Information
Year of Budget Authority

- **Description:** Identifies the fiscal year when a Treasury Appropriation is provided with new no-year budget authority. Used only for no-year funding authority TAFS to distinguish outlays from new obligation authority vs. outlays from carried forward balances. New Authority is required to be reported separately from balances brought forward on the OMB apportionment documents.

- **Primary Steward:** U.S. Treasury

- **Authoritative Source:**
  http://www.fms.treas.gov/ussgl/selection_page.html

- **Sample Business Rules from BEA:**
  - Year of Budget Authority must be 3 alpha-numeric characters. ex. NEW
  - Year of Budget Authority must be used for general ledger posting, financial reporting, and budgetary control.
  - Accounting systems may derive Year of Budget Authority based on a comparison of the current reporting period date against the Budget Program Year, however, that same data must be used for general ledger posting logic.

Appropriation Account Information
Direct Transfer Agency

- **Description:** The Direct Transfer Agency is the Treasury Department Code of the other Federal entity involved in budget authority transfer transactions with the DoD. For example, when recording the receipt of a transfer, this value identifies the agency that has transferred authority to a DoD component. Used in conjunction with the Direct Transfer Account and Transfer To From.

- **Primary Steward:** U.S. Treasury

- **Authoritative Source:** http://fms.treas.gov/fastbook/

- **Sample Business Rules from BEA:**

  - Direct Transfer Agency must be 3 numeric characters. ex. 017

  - Direct Transfer Agency must be used for accounting classification, general ledger posting, financial reporting, and budgetary control.

  - Accounting systems must store and maintain Direct Transfer Agency values.

Appropriation Account Information
Direct Transfer Account

- **Description:** The Direct Transfer Account identifies the Main Account of the Federal entity transferring-in budget authority transfer transactions to DoD. For example, when a DoD component records receipt of a budget authority transfer, this value identifies the 'transferred from' main fund account of the transferring agency.

- **Primary Steward:** U.S. Treasury

- **Authoritative Source:** http://fms.treas.gov/fastbook/

- **Sample Business Rules from BEA:**
  - Direct Transfer Account must be 4 numeric characters. ex. 0130
  - Direct Transfer Account must be used for accounting classification, general ledger posting, financial reporting, and budgetary control.
  - Accounting systems must store and maintain Direct Transfer Account values.

Appropriation Account Information Transfer To/From

- **Description:** The Transfer To/From indicates whether the transfer is "to" or "from" another Treasury agency or account. In relationship to a general ledger posting, indicates whether the amount posted to a transfer account is a transfer received, or a transfer issued. Used in conjunction with the Direct Transfer Agency and Direct Transfer (Main) Account.

- **Primary Steward:** U.S. Treasury

- **Authoritative Source:**
  http://www.fms.treas.gov/ussgl/selection_page.html

- **Sample Business Rules from BEA:**

  - Transfer To From must be 1 alpha-numeric character. ex. F

  - Transfer To From must be used for accounting classification, general ledger posting, financial reporting, and budgetary control.

  - Accounting systems must store and maintain Transfer To From values.

Appropriation Account Information Deficiency Flag

- **Description:** Indicates that an appropriation is deficient and requires an appropriation or offsetting collections to liquidate unpaid obligations.

- **Primary Steward:** U.S. Treasury

- **Authoritative Source:** http://www.fms.treas.gov/ussgl/selection_page.html

- **Sample Business Rules from BEA:**

  - Deficiency Flag must be 1 alpha-numeric character. ex. D

  - Deficiency Flag must be used for financial reporting and budgetary control.

  - Accounting systems may derive Deficiency Flag based on a negative account balance associated with the accounting classification in the ERP system.

Appropriation Account Information Availability Type

- **Description:** The Availability Type value indicates whether budget authority is available for new obligations for a single specified year, multiple specified years, or for an indefinite period of years. This value is based on the Period of Availability.

- **Primary Steward:** U.S. Treasury

- **Authoritative Source:** http://www.fms.treas.gov/ussgl/selection_page.html

- **Sample Business Rules from BEA:**

  – Availability Type must be 1 alpha-numeric character. ex. A

  – Availability Type must be used for financial reporting and budgetary control.

  – Accounting systems may derive Availability Type based on the type of appropriation and Period of Availability associated with the Main Account in the accounting classification.

Appropriation Account Information Expiration Flag

- **Description:** The Expiration Flag indicates whether an appropriation will no longer be available for incurring new obligations as of September 30 of the reporting fiscal year. For example, in fiscal 2001, "Y" would indicate that either an annual, or multi-year TAFS will expire on September 30, 2001, or that a no-year TAFS will be closed and cancelled on September 30, 2001.

- **Primary Steward:** U.S. Treasury

- **Authoritative Source:** http://www.fms.treas.gov/ussgl/selection_page.html

- **Sample Business Rules from BEA:**

  – Expiration Flag must be 1 alpha-numeric character. ex. Y

  – Expiration Flag must be used for financial reporting, budgetary control, and funds control.

  – Accounting systems may derive Expiration Flag based on a comparison of the current reporting period date against the Period of Availability.

Appropriation Account Information
Financing Account Indicator

- **Description:** Indicates whether the Federal account symbol is a Direct Loan Financing Account, a Guaranteed Loan Financing Account, or is not a financing account as defined by the Federal Credit Reform Act of 1990.

- **Primary Steward:** U.S. Treasury

- **Authoritative Source:** http://www.fms.treas.gov/ussgl/selection_page.html

- **Sample Business Rules from BEA:**

  - Financing Account Indicator must be 1 alpha-numeric character. ex. D

  - Financing Account Indicator must be used for financial reporting and budgetary control.

  - Accounting systems must store and maintain Financing Account Indicator values.

Budget Program Information
Budget Function/Sub Function

- **Description:** Budget classifications mandated by the Congressional Budget act of 1974. The DoD budget functions and sub-functions are specific to the national defense and security mission of the Department, including the following: (1) raising, equipping and maintaining armed forces; (2) development and utilization of weapon systems; (3) direct compensation and benefits paid to active military and civilian personnel; (4) defense research, development, testing and evaluation; (5) procurement, construction, stockpiling; and (6) other budget functions/sub-functions undertaken to foster national security. Sub-function classifications are subsidiary to the main budget functions. These include: DoD Military (051); Atomic Energy Defense (053); Defense Related Activities (054); Water Resources (303); Federal Employee Retirement and Disability (602); Veterans Education, Training, and Rehabilitation (702); Other Veterans Benefits and Services (705); and General Purpose Fiscal Assistance (806).
- **Primary Steward:** OMB
- **Authoritative Source:** http://www.whitehouse.gov/omb/circulars/a11/current_year
- **Sample Business Rules from BEA:**
  - Budget Function/Sub-Function must be 3 numeric characters. ex. 051
  - Budget Function/Sub-Function must be used for accounting classification, financial reporting, and funds control.
  - Accounting systems must store and maintain Budget Function/Sub-Function values.

Budget Program Information Budget Activity

- **Description:** Budget activity represent the first level of sub-division classification of the Budget and Fiscal Accounting Classifications. This subdivision represents the required DoD grouping and arrangement of appropriation and other fund accounts for budgetary and fiscal presentations. These budget and fiscal account classifications are included as integral DoD codification of appropriation/fund accounts.

- **Primary Steward:** OMB/OUSD (C)

- **Authoritative Source:** http://www.dod.mil/comptroller/defbudget/fy2006/index.html

- **Sample Business Rules from BEA:**

  – Budget Activity must be 2 numeric characters. ex. 01

  – Budget Activity must be used for accounting classification, financial reporting, budgetary control, and funds control.

  – Accounting systems must store and maintain Budget Activity values.

Budget Program Information Budget Sub-Activity

- **Description:** Identifies further sub-divisions of the Treasury Account Fund Symbol below the Budget Activity Level.

- **Primary Steward:** OUSD (C)

- **Authoritative Source:** http://www.dod.mil/comptroller/defbudget/fy2006/index.html

- **Sample Business Rules from BEA:**

  - Budget Sub-Activity must be 2 numeric characters. ex. 05

  - Budget Sub-Activity must be used for accounting classification, financial reporting, budgetary control, and funds control.

  - Accounting systems must store and maintain Budget Sub-Activity values.

Budget Program Information
Budget Line Item

- **Description:** Identifies further sub-divisions of the Treasury Account Fund Symbol appropriation, below the Budget Sub Activity Level.

- **Primary Steward:** OUSD (C)

- **Authoritative Source:** http://www.dod.mil/comptroller/defbudget/fy2006/index.html

- **Sample Business Rules from BEA:**
  - Budget Line Item must be 12 numeric characters. ex. 4962 05057041
  - Budget Line Item must be used for accounting classification, financial reporting, budgetary control, and funds control.
  - Accounting systems must store and maintain Budget Line Item values.

- **Description:** A value that uniquely represents an aggregated group of activities represented at the Budget Line Item level of detail from the Procurement and RDT&E appropriations of Major Defense Acquisition Programs (MDAPs) and linked to a Program Number (PNO). It is designed to provide leadership a means to evaluate a new, improved, or continuing materiel, weapon capability, or service against a validated operational or business need. For phase I, the MA value will not include Budget Line Items from any other appropriations, address Support Equipment costs, include MAIS programs or include Defense Agency MDAP or MAIS programs. For Phase II, the MA value will be expanded to include Budget Line Items from all relevant appropriations and Support Equipment costs for all MDAPs except those costs that are associated with Manpower.

- **Primary Steward:** OUSD (AT&L)

- **Authoritative Source:** 10 USC 2430, DoDI 5000.2 Enclosure 2

- **Sample Business Rules from BEA:**

  – Major Acquisition must be 5 numeric characters.

  – Major Acquisition must be used for accounting classification, financial reporting, and funds control.

  – Accounting systems must store and maintain Major Acquisition values.

- **Description:** Object classes are categories in a classification system that presents obligations by the items or services purchased by the Federal Government. These are the major object classes: (10) Personnel compensation and benefits; (20) Contractual services and supplies; (30) Acquisition of assets; (40) Grants and fixed charges; and (90) Other. OMB divides these major classes into smaller classes and present them in object class schedules. The classes present obligations according to their initial purpose, not the end product or service. For example, if you pay a Federal employee who constructs a building, classify the obligations for the employee's wages under Personnel compensation and benefits, rather than Acquisition of assets. If you purchase a building, classify the contractual obligations under Acquisition of assets.
- **Primary Steward:** OMB
- **Authoritative Source:** http://www.whitehouse.gov/omb/circulars/a11/current_year
- **Sample Business Rules from BEA:**
  - Object Class must be 3 numeric characters. ex. 117
  - Object Class must be used for financial reporting.
  - Accounting systems must store and maintain Object Class values.

Budget Program Information Contingency Code

- **Description:** This data element is intended to identify, for tracking purposes, special unplanned events, for which expenditures and costs are to be tracked, whereby funding might or might not have been previously established for contingency events, e.g., the "Tsunami Disaster" or the "9/11/01 Terrorist Attacks" or other similar unforeseen events. The purpose of the contingency code is to identify the budget execution records process for contingency events that occur, in order to provide a basis for recouping funds expended, i.e., to justify requests for resources needed to fund the contingency event after the fact.

- **Primary Steward:** OUSD (C)

- **Authoritative Source:** TBD

- **Sample Business Rules from BEA:**
  - Contingency Code must be 6 numeric characters.
  - Contingency Code must be used for financial reporting, budgetary control, and funds control.
  - Accounting systems must store and maintain Contingency Code values.

Budget Program Information
BEA Category Indicator

- **Description:** A Budget Enforcement Act (BEA) designated category code representing one of three categories of a budget request. Budget categories are 1) mandatory, i.e., required funding requests based on legislated acts, 2) discretionary, requests based on annual or period requests for funding or 3) emergency discretionary, requests based on the occurrence of emergency contingencies.

- **Primary Steward:** OMB

- **Authoritative Source:** http://www.fms.treas.gov/ussgl/selection_page.html

- **Sample Business Rules from BEA:**
  - BEA Category Indicator must be 1 alpha-numeric character. ex. D
  - BEA Category Indicator must be used for accounting classification and financial reporting.
  - Accounting systems must store and maintain BEA Category Indicator values.

Budget Program Information Line of Business

- **Description:** The Lines of Business represent a functional business structure that includes all of the Department's major operations, for aggregations of budget, costs, and performance by major operations.

- **Primary Steward:** TBD

- **Authoritative Source:** TBD

- **Sample Business Rules from BEA:**

  - The LOBs must represent the functional lines of business operations performed that contribute to the achievement of the DoD's strategic and program performance objectives.

  - The Statement of Net Costs must be organized by major responsibility segments (OUID) and lines of business.

  - The LOBs must align with the Federal Enterprise Architecture (FEA) Lines of Business.

Budget Program Information Program

- **Description:** A DoD program is considered to be any grouping of resources, capabilities, functions and/or activities organized and managed to achieve a specified mission aimed to be of benefit outside of the program. A program clearly and logically contributes to or influences achievement of a strategic objective or other program mission.
- **Primary Steward:** OUSD(PA&E)
- **Authoritative Source:** TBD
- **Sample Business Rules from BEA:**
  - The life cycle management of a program is based on performance aimed at contributing to an enterprise mission, strategic objectives or other affiliated program mission. Recurring management assessment and timely actions are needed to maintain program performance-cost standards.
  - To establish a program entity, a program structure must be specified and authorized that is comprised of the following: 1) a program type identification 2) a stated, (preferably a traceable, quantifiable) program mission/objective/outcome, visibly linked to a beneficiary outside of the program, 3) specification of capabilities (existing, in process or planned) and/or resources required, i.e., resource types, sources, and quantities, e.g., appropriation funding, and 6) program constraints, e.g., period of performance, funded period, resource limitations, and funds distribution and/or expenditure rate limits and 7) a designated program manager.

- **Description:** The means by which each and every DoD organization is uniquely identified. Each Organization Unique Identifier represents an organization within the overall DoD organization structure. The DoD organization structure represents the relationships between DoD organizations that share a common command and control structure. The relational properties represented by the DoD organization structure are relevant to the Organization Unique Identifier as well.

- **Primary Steward:** OUSD (P&R)

- **Authoritative Source:** DoD Organizations

- **Sample Business Rules from BEA:**
  - Organization Unique Identifier must be 16 numeric characters.
  - Organization Unique Identifier must be used for accounting classification, financial reporting, budgetary control, and funds control.
  - Accounting systems must store and maintain Organization Unique Identifier values.

Organizational Information
Agency Disbursing Identifier

- **Description:** The Agency Disbursing Identifier is assigned to each disbursing office by the Treasury Department. The Agency Disbursing Identifier is an identification number that indicates authority to receive and disburse public funds and issue checks on the United States Treasury.

- **Primary Steward:** U.S. Treasury

- **Authoritative Source:** http://referencetool.dfas.mil

- **Sample Business Rules from BEA:**
  - Agency Disbursing Identifier must be 8 numeric characters. ex. 20062008
  - Agency Disbursing Identifier must be used for financial reporting, and funds control.
  - Accounting systems must store and maintain Agency Disbursing Identifier values.

Organizational Information
Agency Accounting Identifier

- **Description:** The Agency Accounting Identifier identifies the organization responsible for providing field level accounting support within DoD. This code may be the identification of Field Sites or unique accounting installation that support the budget execution of a specific base, post, camp or station.

- **Primary Steward:** OUSD(C)

- **Authoritative Source:** http://referencetool.dfas.mil

- **Sample Business Rules from BEA:**

  - Agency Accounting Identifier must be 6 numeric characters. ex. 000318

  - Agency Accounting Identifier must be used for accounting classification and financial reporting.

  - Accounting systems must store and maintain Agency Accounting Identifier values.

- **Description:** A code to indicate the grouping of like types of business and/or accounting events, i.e., transactions, with general association, but not limited by the US Treasury designated groupings of transactions, as follows: Axxx - Funding Activity, Bxxx - Disbursements and Payable Activity, Cxxx - Collections and Receivables Activity, Dxxx - Adjustment/Accrual Activity, Exxx – Memoranda, Fxxx - Year-end Activity
- **Primary Steward:** OUSD(C)
- **Authoritative Source:** http://www.dod.mil/dbt/sfis_resources.html
- **Sample Business Rules from BEA:**
  - Transaction Type must be 4 alpha-numeric characters. ex. B201
  - Transaction Type must be used for general ledger posting.
  - Accounting systems must maintain a chart of accounts and utilize general ledger posting logic that attains the same results as the USSGL Transaction Library. It is acceptable to utilize different transaction type values as long as the ERP is posting all applicable transactions using compliant general ledger posting logic.

- **Description:** A four digit USSGL Account Number is a unique code that represents a United States Standard General Ledger (USSGL) account, as published in the USSGL Chart of Accounts. USSGL Account Numbers provide the basic structure for the USSGL. USSGL Account Numbers are comprised of both budgetary and proprietary accounts. The proprietary and budgetary sets of general ledger accounts are self-balancing (the total debits equal total credits) structures used for recording, classifying, and reporting balances in an accounting general ledger.

- **Primary Steward:** U.S. Treasury

- **Authoritative Source:** http://www.fms.treas.gov/ussgl/tfm_releases/part1_effective06_jun06/sec4_part1_jun06.pdf

- **Sample Business Rules from BEA:**
  - USSGL Account Number must be 4 numeric characters. ex. 1010
  - USSGL Account Number must be used for general ledger posting, financial reporting, and funds control.
  - Accounting systems must maintain a chart of accounts and utilize general ledger posting logic that attains the same results as the USSGL Transaction Library. It is acceptable to utilize point accounts that provide greater detail as long as they roll up to an SFIS USSGL Account Number.

Transactional Information Debit/Credit

- **Description:** Indicator identifies whether the GL balance included in an automated trial balance is a debit or credit balance.

- **Primary Steward:** U.S. Treasury

- **Authoritative Source:**
http://www.fms.treas.gov/ussgl/tfm_releases/part1_effective06_jun06/sec4_part1_jun06.pdf

- **Sample Business Rules from BEA:**
  - Debit/Credit must be 1 alpha-numeric character. ex. D
  - Debit/Credit must be used for general ledger posting, financial reporting, and funds control.
  - Accounting systems must store and maintain Debit/Credit values.

Transactional Information Begin/End Indicator

- **Description:** The Begin/End Indicator identifies a general ledger account balance as of the point in time that it represents. For instance, the balance of a general ledger account at the beginning of the reporting period, versus the balance at the end of the reporting period.
- **Primary Steward:** U.S. Treasury
- **Authoritative Source:**
http://www.fms.treas.gov/ussgl/tfm_releases/part1_effective06_jun06/sec4_part1_jun06.pdfSample
- **Business Rules from BEA:**
  - Begin/End must be 1 alpha-numeric character. ex. B
  - Begin/End Indicator must be used for general ledger posting, financial reporting, and funds control.
  - It is acceptable to derive Begin/End Indicator based upon similar information associated with each general ledger account balance maintained in the Accounting system.

Transactional Information
Transaction Effective Date

- **Description:** The effective date for a business event represented by a transaction type/transaction code. Although, this date frequently equals the Transaction Post Date, it is not always equal. As an example: an obligation that exist at the end of a reporting period is discovered just after the period ends. The obligation would be posted in the general ledger on a date after the end of the period; however, the transaction would be effective for a date prior to the period end, and would be included in the reports for that period.

- **Primary Steward:** OUSD(C)

- **Authoritative Source:** http://www.fsio.gov/fsio/download/systemrequirements/012306_Core_Requirements.pdf

- **Business Rules from BEA:**
  - Transaction Effective Date must be 8 numeric characters. ex. 03142005
  - Transaction Effective Date must be used for general ledger posting and financial reporting.
  - Accounting systems must store and maintain Transaction Effective Date values.

- **Description:** The Transaction Post Date is the date that an accounting transaction is actually posted to a general ledger. This date does not represent creation of a draft transaction that is merely saved, but not posted. It also does not indicate the period, or date, for which the transaction applies for reporting purposes, although these dates may be the same in some cases. As an example, an obligation that exist at the end of a reporting period is discovered just after the period ends. The obligation would be posted in the general ledger on a date after the end of the period; however, the transaction would be effective for a date prior to the period end, and would be included in the reports for that period.

- **Primary Steward:** OUSD(C)

- **Authoritative Source:** http://www.fsio.gov/fsio/download/systemrequirements/012306_Core_Requirements.pdf

- **Business Rules from BEA:**
  - Transaction Post Date must be 8 numeric characters. ex. 05142005
  - Transaction Post Date must be used for general ledger posting and financial reporting.
  - Accounting systems must store and maintain Transaction Post Date values.

- **Description:** The Transaction Amount is the signed value of an accounting general ledger transaction, expressed in U.S. dollars.
- **Primary Steward:** OUSD(C)
- **Authoritative Source:** http://www.fsio.gov/fsio/download/systemrequirements/012306_Core_Requirements.pdf
- **Business Rules from BEA:**
  - Transaction Amount must be 17 numeric characters. ex. 000000053000000.00
  - Transaction Amount must be used for general ledger posting, financial reporting, budgetary control, and funds control.
  - Accounting systems must store and maintain Transaction Amount values.

Transactional Information Exchange/Non-Exchange Indicator

- **Description:** The Exchange/ Non-Exchange Indicator identifies those revenues that are, or are not, the result of the provision of a good or service. An example of exchange revenue is revenue that is received by a working capital fund for provision of depot services. An example of non-exchange revenue would be a grant.

- **Primary Steward:** U.S. Treasury

- **Authoritative Source:** http://www.fms.treas.gov/ussgl/tfm_releases/part1_effective06_jun06/sec4_part1_jun06.pdf

- **Business Rules from BEA:**

  – Exchange/Non-Exchange must be 1 alpha-numeric character. ex. X

  – Exchange/Non-Exchange must be used for general ledger posting and financial reporting.

  – Accounting systems must store and maintain Exchange/Non-Exchange values.

Transactional Information
Custodial/Non-Custodial Indicator

- **Description:** Indicates whether the balance being reported is custodial in nature (S) or non-custodial in nature (A), and was reported by the agency in a Statement of Custodial Activity or separate footnote of custodial activity. For example, revenue/receipts collected on behalf of another Agency represents custodial activity (S).

- **Primary Steward:** U.S. Treasury

- **Authoritative Source:**
  http://www.fms.treas.gov/ussgl/tfm_releases/part1_effective06_jun06/sec4_part1_jun06.pdf

- **Business Rules from BEA:**

  – Custodial/Non-Custodial must be 1 alpha-numeric character. ex. S

  – Custodial/Non-Custodial Indicator must be used for general ledger posting, financial reporting, and budgetary control.

  – Accounting systems must store and maintain Custodial/Non-Custodial values.

- **Description:** The Foreign Currency Code is the primary code used to separately identify the foreign currency in which an accounts payable will be disbursed when that disbursement will not be paid in U. S. dollars.
- **Primary Steward:** OUSD(C)
- **Authoritative Source:** http://www.iso.org/iso/en/prods-services/popstds/currencycodeslist.html
- **Business Rules from BEA:**
  - Foreign Currency Code must be 3 numeric characters. ex. 250
  - Foreign Currency Code must be used for financial reporting and budgetary control.
  - Accounting systems must store and maintain Foreign Currency Code values.

- **Description:** A code representing Countries, Dependencies, Areas of Special Sovereignty, and their Principal Administrative Divisions. Codes include former countries which have been divided or merged.

- **Primary Steward:** OUSD(AT&L)

- **Authoritative Source:** http://www.iso.org/iso/en/prods-services/iso3166ma/02iso-3166-code-lists/list-en1.html

- **Business Rules from BEA:**
  - Country Code must be 4 alpha-numeric characters. ex. CA
  - Country Code must be used for financial reporting and budgetary control.
  - Accounting systems must store and maintain Country Code values.

- **Description:** The Entity/ Non-Entity Indicator identifies assets as either those that the reporting entity has authority to use in its operations (Entity Assets), or held by an entity but are not available to the entity to use in its operations (Non-Entity Assets). The authority to use funds in an entity's operations means that entity management has the authority to decide how funds are used, or management is legally obligated to use funds to meet entity obligations, e.g., repay loans from Treasury. An example of non-entity assets is income tax receivables, which the Internal Revenue Service collects for the U.S. Government but has no authority to spend.

- **Primary Steward:** OMB

- **Authoritative Source:**
  http://www.whitehouse.gov/omb/circulars/a136/a136_rev_2005.pdf

- **Business Rules from BEA:**
  - Entity/Non-Entity must be 1 alpha-numeric character. ex. E
  - Entity/Non-Entity must be used for financial reporting and budgetary control.
  - Accounting systems must store and maintain Entity/Non-Entity values.

- **Description:** Covered (C) liabilities are those covered by budgetary resources. Uncovered (U) Liabilities are those not covered by budgetary resources. As an example, there will generally be congressionally approved budget resource earmarked for liquidation of the current portion of environmental liabilities. This is an example of a covered liability. On the other hand, there will generally not be budgetary resources in place for the liquidation of the long-term portion of environmental liabilities (resources will be allocated as the liability becomes more immediate). The latter is an example of an uncovered liability.

- **Primary Steward:** OMB

- **Authoritative Source:**
  http://www.whitehouse.gov/omb/circulars/a136/a136_rev_2005.pdf

- **Business Rules from BEA:**
  - Covered/Non-Covered must be 1 alpha-numeric character. ex. C
  - Covered/Non-Covered must be used for financial reporting, budgetary control, and funds control.
  - Accounting systems must store and maintain Covered/Non-Covered values.

Transactional Information Current/Non-Current

- **Description:** Current/ Non-Current indicates those liabilities that will be liquidated with current resources. For instance, liabilities that are expected to become due and payable within a year are generally considered to be a current liability.

- **Primary Steward:** OUSD(C)

- **Authoritative Source:** http://www.whitehouse.gov/omb/circulars/a136/a136_rev_2005.pdf

- **Business Rules from BEA:**

  - Current/Non-Current must be 1 alpha-numeric character. ex. C

  - Current/Non-Current must be used for financial reporting, budgetary control, and funds control.

  - Accounting systems must store and maintain Current/Non-Current values.

- **Description:** The Demand Unique Identifier (DUID) is used to identify a requirement linked to an associated type of funds (department regular, main account, period of availability, budget activity, budget sub-activity, budget line item) . The DUID is established as the customer's demand is associated with a type of funds, representing the funds intended to fulfill the demand. The DUID serves as a reference throughout the process of fulfilling the demand and satisfying any associated financial transactions, e.g., commitment, obligation, disbursement.

- **Primary Steward:** OUSD(AT&L)

- **Authoritative Source:** DUID registry will validate uniqueness for all DUIDs. A construct generated outside the DUID registry will be unique across the enterprise and approved by the DoD (e.g. payroll identifier, logistics DMLSS requisition schema). The DUID registry will provide system generated unique numbers.

- **Business Rules from BEA:**
  - Demand Unique Identifier must be 30 alpha-numeric characters.
  - Demand Unique Identifier must be used for funds control and budgetary control.
  - Accounting systems must store and maintain Demand Unique Identifier values.

- **Description:** The expense type element identifies a category of accrual based outflow of economic resources, during a period, as a result of rendering services, delivering or producing goods, or carrying out other normal operating activities.

- **Primary Steward:** OUSD(C)

- **Authoritative Source:**
  http://www.dod.mil/dbt/products/sfis_library/sfiscombo.xml

- **Business Rules from BEA:**

  – Expense Type must be 5 numeric characters.

  – Expense Type must be used for general ledger posting and financial reporting.

  – Accounting systems must store and maintain Expense Type values.

- **Description:** The revenue type element identifies a category of accrual based inflow of economic resources, during a period, as a result of sale of goods and services, gains from the sale of exchange of assets, interest earned on investments, donations, and other increases in fund balance.

- **Primary Steward:** OUSD(C)

- **Authoritative Source:**
  http://www.dod.mil/dbt/products/sfis_library/sfiscombo.xml

- **Business Rules from BEA:**

  - Revenue Type must be 5 numeric characters.

  - Revenue Type must be used for general ledger posting and financial reporting.

  - Accounting systems must store and maintain Revenue Type values.

- **Description:** The liability type element identifies a category of a legal requirement to use future economic resources to satisfy amounts owed or reasonably anticipated to be owed.

- **Primary Steward:** OUSD(C)

- **Authoritative Source:**
  http://www.dod.mil/dbt/products/sfis_library/sfiscombo.xml

- **Business Rules from BEA:**
  - Liability Type must 5 numeric characters.
  - Liability Type must be used for general ledger posting and financial reporting.
  - Accounting systems must store and maintain Liability Type values.

Trading Partner Information Federal/Non-Federal Indicator

- **Description:** Indicates the type of entity involved in transactions with the reporting entity (that is, other Federal entities (F) or Non Federal entities such as private or local/state/tribal/foreign governments (N)). For FACTS I reporting, "F" equates to Federal and "N" equates to Non-Federal. For FACTS II reporting, "F" equates to Federal, "N" equates to Non-Federal, and "E" equates to Non-Federal Exception.

- **Primary Steward:** U.S. Treasury

- **Authoritative Source:** http://www.fms.treas.gov/ussgl/tfm_releases/part1_effective06_jun06/sec4_part1_jun06.pdf

- **Business Rules from BEA:**
  - Federal/Non-Federal must be 1 alpha-numeric character. ex. F
  - Federal/Non-Federal Indicator must be used for general ledger posting and financial reporting.
  - Accounting systems must store and maintain Federal/Non-Federal values.

Trading Partner Information
Trading Partner Indicator

- **Description:** The Trading Partner Indicator represents the Department Regular Code of the other Federal entity involved in transactions with the reporting entity. Used in conjunction with the Federal/Nonfederal attribute of "F". For example, the Department of the Navy records revenue for services performed for Department of State. For the Navy revenue transaction, the Department of State will be considered a trading partner, and its Department Regular Code will be used as the Trading Partner Indicator.

- **Primary Steward:** U.S. Treasury

- **Authoritative Source:** http://fms.treas.gov/fastbook/

- **Business Rules from BEA:**
  - Trading Partner Indicator must be 3 numeric characters. ex. 017
  - Trading Partner Indicator must be used for general ledger posting and financial reporting.
  - Accounting systems must store and maintain Trading Partner Indicator values.

Trading Partner Information
Business Partner Number

- **Description:** The Business Partner Network number is a unique, 9-character alpha-numeric identifier. It is primarily used to identify buying or selling entities processing intragovernmental transactions. The Federal Agency Registration (Fed Reg) site is the registration point and authoritative source for BPN numbers and associated registration data. Federal civilian agencies have obtained Data Universal Numbering System (DUNS) numbers from Dun and Bradstreet for use as BPN numbers. DoD uses an equivalent Business Partner Number (BPN), which consists of the letters "DOD" and the 6-character Department of Defense Activity Address Code (DoDAAC). Both the DUNS and TPN are considered BPN numbers as they meet Fed Reg requirements and are unique identifiers.

- **Primary Steward:** OUSD(AT&L)

- **Authoritative Source:** http://www.bpn.gov/

- **Business Rules from BEA:**
  - Business Partner Number must be 9 alpha-numeric characters. ex. DODN31698
  - Business Partner Number must be used for general ledger posting and financial reporting.
  - Accounting systems must store and maintain Business Partner Number values.

Cost Accounting Information Funding Center Identifier

- **Description:** Funding Center is a clearly defined responsibility area within an organizational unit to which budget authority is assigned.

- **Primary Steward:** DoD Component

- **Authoritative Source:** N/A

- **Business Rules from BEA:**

  - Funding Center Identifier must be no more than 16 Alpha-Numeric characters.

  - Funding Center Identifier must be used for budgetary control, funds control, and reporting.

  - Each system must store and maintain Funding Center Identifiers.

Cost Accounting Information
Cost Center Identifier

- **Description:** A Cost Center is a clearly defined responsibility area where costs are incurred.

- **Primary Steward:** DoD Component

- **Authoritative Source:** N/A

- **Business Rules from BEA:**
  - Cost Center Identifier must be no more than 16 Alpha-Numeric characters.
  - If Cost Center Identifier is used as the cost object, then Cost Center Identifier must be used for cost control and reporting.
  - If Cost Center Identifier is used as the cost object, then each system must store and maintain Cost Center Identifiers.

Cost Accounting Information Project Identifier

- **Description:** A planned undertaking of work to be performed or product to be produced having a finite beginning and end.

- **Primary Steward:** DoD Component

- **Authoritative Source:** N/A

- **Business Rules from BEA:**

  - Project Identifier must be no more than 24 Alpha-Numeric characters.

  - If Project Identifier is used as the cost object, then Project Identifier must be used for cost control and reporting.

  - If Project Identifier is used as the cost object, then each system must store and maintain Project Identifiers.

Cost Accounting Information Activity Identifier

- **Description:** An Activity is a series of events, tasks, or units of work that are linked to perform a specific objective.
- **Primary Steward:** DoD Component
- **Authoritative Source:** N/A
- **Business Rules from BEA:**
  - If Activity Identifier is used as the cost object, then Activity Identifier must be used for cost control and reporting.
  - If Activity Identifier is used as the cost object, then each system must store and maintain Activity Identifiers.
  - If Activity Identifier is used as the cost object, then each system must store and maintain Activity Identifier.

Cost Accounting Information Work Order Number

- **Description:** Identifies an individual unit of work, batch, or lot of a distinct product or service.

- **Primary Steward:** DoD Component

- **Authoritative Source:** N/A

- **Business Rules from BEA:**
  - Work Order Number must be no more than 16 alphanumeric characters.
  - If Work Order Number is used as the cost object, then Work Order Number will be used for cost accumulation and reporting as required.
  - If Work Order Number is used as the cost object, then each system will store and maintain Work Order Numbers.

Cost Accounting Information
Cost Element Code

- **Description:** Cost Element is a classification of an organization's revenues, expenses or consumable resources.

- **Primary Steward:** OUSD(C)

- **Authoritative Source:** N/A

- **Business Rules from BEA:**

  - Cost Element Code must be no more than 10 Alpha-Numeric characters.

  - Cost Element Code will be used for cost accumulation and reporting.

  - Each system must store and maintain Cost Element Codes.

Cost Accounting Information
Transaction Quantity

- **Description:** Quantity of units involved in the transaction.

- **Primary Steward:** DoD Component

- **Authoritative Source:** N/A

- **Business Rules from BEA:**
  - Transaction Quantity must be 10 numeric characters. ex. 0000000060
  - Transaction Quantity must be used for asset accountability.
  - Each accounting system must store and maintain Transaction Quantity values.

Cost Accounting Information
Unit of Measure

- **Description:** The Unit of Measure Code indicates the count, measurement, container or form of an item.

- **Primary Steward:** OUSD(AT&L)

- **Authoritative Source:** N/A

- **Business Rules from BEA:**

  - Unit of Measure Code must be no more than 3 Alpha-Numeric characters.

  - Unit of Measure Code must be used for cost control and reporting.

  - Each system must store and maintain Unit of Measure Code.

Cost Accounting Information
Asset Type

- **Description:** Categorization of assets into like categories. At the highest level, Asset Type supports preparation of Financial Statements and Footnotes. Asset Type supports reporting compliance requirements. At the lowest level, Asset Type satisfies Mission Area categorization needs.

- **Primary Steward:** OUSD(AT&L)

- **Authoritative Source:** N/A

- **Business Rules from BEA:**

  – Asset Type must be a maximum of 14 alpha-numeric characters. ex. 1750.1MABFAC

  – Asset Type must be used for general ledger posting and financial reporting.

  – Each accounting system must store and maintain Asset Type values.

Cost Accounting Information Asset Unique ID

- **Description:** Unique identifier assigned to all physical assets. Supports asset accountability and auditability. Used to record the unique item identification number or the real property identification number. Unique item identification will provide accurate and accessible information about personal property that will make acquisition, repair, and deployment of items faster and more efficient. Real Property identification distinctively and uniquely identifies a piece of land, a building, structure, linear structure, or other real property improvements in which DoD has a legal interest.

- **Primary Steward:** OUSD(AT&L)

- **Authoritative Source:** http://www.acq.osd.mil/dpap/UID/

- **Business Rules from BEA:**

  - Asset Unique ID must be a maximum of 78 numeric characters.

  - Asset Unique ID must be used for asset accountability.

  - Each accounting system must store and maintain Asset Unique ID values.

- **Description:** The Medical Expense and Performance Reporting (MEPR) code is a standard 3-position alphabetic code that represents a functional cost account. Each position defines a specific 3-level hierarchical structure as prescribed in the DoD 6010.13-M, Appendix 3, Table AP3.T1.

- **Primary Steward:** OUSD(C)

- **Authoritative Source:** TBD

- **Business Rules from BEA:**

  – MEPR code values reported will consist of 4 alpha-numeric characters, the first 3 positions will correspond to the MEPR code in DoD guidance and the 4th position to accommodate expansion.

  – The MEPR code will be used in accordance with DoD guidance to ensure consistent identification, recording, and reporting of data from fixed Medical Treatment Facilities (MTFs).

  – Each system must store and maintain MEPR Code values.

USSGL Transaction Library

Team

Presented by Pat Phillips, SFIS

KPMG, LLP Contractor

December 11, 2006

Background

Development of USSGL Transaction Library

Transaction Library Demo

USSGL Authoritative Guidance

The Department of the Treasury Financial Manual (TFM) provides a generalized uniform chart of accounts and account transactions, collectively referred to as the *United States Government Standard General Ledger* (USSGL).

- **All federal entities are required to follow the chart of accounts set forth in the USSGL to standardize Federal agency accounting.**

The USSGL Supplement contains the following:

- **Section I: Chart of Accounts**
- **Section II: Accounts and Account Definitions**
- **Section III: Account Transactions**

The Chief Financial Officers (CFO) Act of 1990

- Requires that financial management systems provide complete, reliable, consistent, and timely information to support the generation of auditable financial statements and be responsive to the financial information needs of agency management.

The Federal Financial Management Improvement Act (FFMIA) of 1996

- Requires that each agency implement and maintain financial management systems that comply substantially with Federal financial management system requirements, applicable Federal accounting standards, and the USSGL at the transaction level.

The Office of Management and Budget (OMB) Circular Number A-127, Financial Management Systems

- Mandate improved financial management and require enhanced financial systems to support generating auditable financial statements. It specifically states that implementation of the USSGL at the transaction level means: "…the financial systems will process transactions following the definitions and defined uses of the general ledger accounts…"

USSGL Transaction Library Objective and Benefits

Objective: To develop an enterprise-wide (Department of Defense) standard general ledger chart of accounts and detailed set of transactions that incorporate budgetary, proprietary, and memorandum accounts that link to specific business events.

Benefits:

- **Standardized account transaction postings across the Department of Defense (DoD).**
- **Detailed transaction postings specific to DoD, which link to specific business events.**
- **Along with SFIS, provide a standard for updating DoD existing and deploying new business systems.**

What we have done:

- **Decomposed Treasury's Uniform Transaction Codes (UTC) to detailed DoD Transaction Codes (DTC)**

- **Assigned Delineating Data Elements**

- **Developed Business Rules using Treasury's Comments in Section III of USSGL**

- **Linked 6 Case Studies to the Library**

- **Incorporated the Library in the BEA 3.1**

USSGL Transaction Library Decomposed

Generalized transaction postings, containing multiple debits and credits, defined within the USSGL were decomposed into appropriate pairings of debits and credits of budgetary, proprietary, and memorandum accounts.

Grouped by transaction codes assigned by the Treasury, USSGL Transaction Code (UTC). For example:

- **A100 – A799 Funding**
- **B100 – B699 Disbursements**

Each decomposed transaction is assigned a DoD Transaction Code (DTC). For example:

- **A102-001, A102-002**
- **B302-001, B302-002**

The USSGL provides the following generalized transaction:

UTC E602
To record inventory or operating materials and supplies acquired through exchange of non-monetary assets.

Budgetary Entry
None

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use (new fair market value)
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Use
Debit 1523 Inventory Held for Repair
Debit 1524 Inventory - Excess, Obsolete, and Unserviceable
Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 7210 Losses on Disposition of Assets - Other
    Credit 1511 Operating Materials and Supplies Held for Use (old book value)
    Credit 1521 Inventory Purchased for Resale
    Credit 7110 Gains on Disposition of Assets - Other

The USSGL Transaction Library will provide the ability to identify the appropriate transaction to post for the specific asset affected:

DTC E602-021

Debit 1521 Inventory Purchased for Resale (new fair mkt value)
    Credit 1521 Inventory Purchased for Resale (old bk value)
    Credit 7110 Gains on Disposition of Assets - Other

Delineating Data Elements (DDE)

In order for some automated systems to be able to record the appropriate general ledger effects for a given transaction, specific transaction attributes must be available to point to the correct USSGL accounts for that transaction. Compilation of the Transaction Library included the identification of these delineating data elements. To the extent applicable, SFIS data elements were used as delineating data elements as the values for the SFIS data elements were already captured with business events.

Most DoD Transactions require multiple Delineating Data Elements to be able to point to the appropriate USSGL accounts.

The use of DDEs for DTC selection is not a mandatory requirement.

SFIS Key = T1

Description: A code to indicate the grouping of like types of business and/or accounting events, i.e., transactions, with general association, but not limited by the U.S. Treasury designated groupings of transactions

Examples:

- **A134 Estimated Indefinite Borrowing Authority**
- **B201 Commitment**
- **C101 Refund for Goods/Services Purchased - Downward Adjustment PY - Anticipated**
- **D204 Asset Write-off**

USSGL Transaction Library business rules describe required relationships among transactions, as stated in the TFM.

Example: LBR-01

- **If funded by a direct appropriation also post B134-001.**

Transaction Code	Debits/Credits	Transaction Type/DDE/Business Rules
		Transaction Type B301: Receipt of Goods/Services w/o Advance
B402-013 To record the delivery of goods or services and accrue a liability, for buildings, improvements, and renovations.	Debit 4801 Undelivered Orders Without Advances Credit 4901 Delivered Orders – Unpaid Debit 1730 Buildings Credit 2110 Accounts Payable Debit 8802 Purchases of Capitalized Assets Credit 8801 Offset for Purchases of Capitalized Assets	Delineating Data Element Asset Type (CA11) Delineating Data Element Liability Type (T19)
B134-001 To record appropriations used this fiscal year.	Debit 3107 Unexpended Appropriations – Used Credit 5700 Financing Sources from Appropriations Used	Business Rule No. LBR-01: If funded by a direct appropriation post B134-001

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The following six case studies were developed to illustrate DoD business activities and the account transactions associated with each event.

- **Case Study #1 - Acquisition of Equipment Via Purchase Order With Advance**
- **Case Study #2 - Program Fund and Financing Fund for a Direct Loan Program**
- **Case Study #3 - Program Fund and Financing Fund for a Loan Guarantee Program**
- **Case Study #4 - Working Capital Fund for Goods and Services**
- **Case Study #5 - Acquisition of Land From a Commercial Entity and Construction   of a Building and Land Improvements by a Commercial Construction Firm Over Multiple Years**
- **Case Study #6- Military Payroll and Benefits**

The account transactions within each of the case studies are mapped to DTCs in the Library.

Transaction Library Demo